

EXHIBIT 14

Split-Strike Conversion IA Business Options Price Analysis
Analyzed Time Period¹

| Trade Date | Number of Transactions | CUSIP | Symbol | Issue | IA Business Total Contracts ² | IA Business Purported Price ³ | Market High ⁴ | Market Low ⁴ |
|--------------|------------------------|-----------|--------|--------------------|--|--|--------------------------|-------------------------|
| 2/18/2000 | 3,721 | 783790NPZ | OEZNP | February 780 Put | (198,240) | 51.48 | 50.5 | 28.25 |
| 3/22/2000 | 1 | 783790DP0 | SXZDP | April 880 Call | (28) | 16.63 | 1.375 | 0.75 |
| 9/15/2000 | 5 | 783790IB6 | OEXIB | September 810 Call | 94 | 0.06 | 0.125 | 0.063 |
| 9/29/2000 | 3 | 783790VRZ | OEZVR | October 790 Put | 978 | 32.13 | 30.75 | 24.5 |
| 9/29/2000 | 6 | 783790VRZ | OEZVR | October 790 Put | (997) | 32.13 | 30.75 | 24.5 |
| 10/13/2000 | 3,778 | 783790VRZ | OEZVR | October 790 Put | (102,838) | 60.99 | 89.875 | 65 |
| 3/16/2001 | 303 | 783790OGY | OEOYG | March 635 Put | (42,622) | 47.01 | 47 | 38.2 |
| 3/26/2001 | 1 | 783790PR3 | OEBPR | April 590 Put | (12) | 16.00 | 20.8 | 16.9 |
| 3/26/2001 | 1 | 783790DTY | OEYDT | April 600 Call | 12 | 21.40 | 15.2 | 11.5 |
| 6/26/2001 | 14 | 783790SEY | OEYSE | July 625 Put | (1,097) | 10.30 | 14 | 10.4 |
| 10/18/2001 | 321 | 783790JEB | OEBJE | October 525 Call | 165,143 | 26.00 | 30 | 28 |
| 11/15/2001 | 3,844 | 783790KLB | OEBKL | November 560 Call | 178,966 | 31.80 | 31 | 26 |
| 2/15/2002 | 3,960 | 783790NOB | OEBNO | February 575 Put | (198,132) | 15.35 | 14.5 | 7.8 |
| 3/1/2002 | 14 | 783790COB | OEBCO | March 570 Call | - | 5.80 | 12.6 | 6.1 |
| 4/17/2002 | 253 | 783790PQB | OEBPQ | April 585 Put | (65,372) | 25.27 | 23 | 23 |
| 7/31/2002 | 1 | 783790HTB | OXBHT | August 400 Call | 11 | 61.10 | 60 | 51 |
| 7/31/2002 | 1 | 783790HTB | OXBHT | August 400 Call | (11) | 61.10 | 60 | 51 |
| 8/16/2002 | 4,088 | 783790HTB | OXBHT | August 400 Call | 273,006 | 68.44 | 70.5 | 70.5 |
| 9/27/2002 | 1 | 783790VT8 | SXZVT | October 400 Put | (18) | 15.60 | 10.2 | 5.4 |
| 1/28/2003 | 40 | 783790BMB | OXBBM | February 465 Call | 1,323 | 2.40 | 3.5 | 2.55 |
| 1/31/2003 | 1 | 783790BMB | OXBBM | February 465 Call | 14 | 2.40 | 2 | 1.15 |
| 1/31/2003 | 1 | 783790NKF | OXBNK | February 455 Put | (14) | 26.60 | 33.3 | 27.3 |
| 2/18/2003 | 282 | 783790NKF | OXBNK | February 455 Put | (91,963) | 24.00 | 25.6 | 25.6 |
| 2/19/2003 | 282 | 783790NKF | OXBNK | February 455 Put | (117,483) | 26.20 | 28 | 28 |
| 2/20/2003 | 282 | 783790NKF | OXBNK | February 455 Put | (87,728) | 30.71 | 30 | 25.5 |
| 2/21/2003 | 4,151 | 783790NKF | OXBNK | February 455 Put | (264,119) | 25.13 | 30 | 30 |
| 3/21/2003 | 4,199 | 783790CB2 | OXBCB | March 410 Call | 284,557 | 46.41 | 46 | 38.5 |
| 3/21/2003 | 119 | 783790CDF | OXBCD | March 420 Call | 53,413 | 36.41 | 35.8 | 28.5 |
| 3/21/2003 | 129 | 783790CFB | OXBCF | March 430 Call | 24,291 | 26.41 | 26.4 | 17.4 |
| 5/13/2003 | 1 | 166764EN5 | CVXEN | May 470 Call | (3,808) | 0.05 | 9.8 | 6.1 |
| 9/3/2003 | 1 | 783790UAB | OEBUA | September 505 Put | (217) | 6.90 | 5.3 | 3.8 |
| 5/3/2004 | 1 | 783790QKB | OEBQK | May 555 Put | (3) | 12.90 | 15.4 | 13.4 |
| 5/25/2005 | 24 | 783790RMF | OEBRM | June 565 Put | (1,018) | 4.50 | 6 | 4.6 |
| 10/26/2005 | 1 | 783790KKB | OEBKK | November 560 Call | (164) | 4.80 | 4.1 | 2.5 |
| 10/26/2005 | 1 | 783790KLB | OEBKL | November 560 Call | (164) | 4.80 | 4.1 | 2.5 |
| 11/2/2005 | 1 | 783790WJB | OEBWJ | November 550 Put | (1) | 2.30 | 4.6 | 2.35 |
| 11/30/2005 | 1 | 783790XMF | OEBXM | December 565 Put | (66) | 1.00 | 1.7 | 1.05 |
| 1/27/2006 | 4,451 | 783790BQB | OEBBQ | February 585 Call | 632,800 | 1.95 | 3.6 | 2.15 |
| 11/20/2006 | 2 | 783790LKY | OEYLK | December 655 Call | 20 | 5.80 | 5.6 | 4.3 |
| 3/14/2007 | 1 | 783790DIY | OEYDI | April 645 Call | (125) | 17.20 | 7.1 | 4.8 |
| 9/20/2007 | 198 | 783790UQY | OEUUQ | September 685 Put | (96,433) | 0.25 | 0.1 | 0.05 |
| 11/21/2007 | 1 | 783790LQY | OEYLQ | December 685 Call | 2 | 11.90 | 11.8 | 8.5 |
| 9/5/2008 | 1 | 783790URB | OEBUR | September 590 Put | (27) | 20.60 | 28.73 | 22.1 |
| 11/5/2008 | 2 | 783790KQB | OXBKQ | November 485 Call | 334 | 6.60 | 13 | 8.7 |
| 11/5/2008 | 2 | 783790W00 | OXBWO | November 475 Put | (334) | 29.60 | 27.8 | 16.6 |
| 11/7/2008 | 1 | 783790WJ1 | OXBWJ | November 450 Put | (1) | 20.10 | 27.8 | 21.3 |
| 11/7/2008 | 1 | 783790W00 | OXBWO | November 475 Put | (1,436) | 36.60 | 40 | 40 |
| 11/11/2008 | 4 | 783790KQB | OXBKQ | November 485 Call | 1,040 | 1.05 | 2.05 | 1.2 |
| 11/11/2008 | 4 | 783790W00 | OXBWO | November 475 Put | (1,040) | 45.00 | 52.5 | 46.8 |
| Total | 34,501 | | | | | | | |

1. The Analyzed Time Period consists of January 2000 through November 2008.
2. IA Business Total Contracts based on Settled Cash (SETCSH17).
3. IA Business Purported Price based on Settled Cash (SETCSH17).
4. Actual Market High and Market Low according to the Chicago Board of Options Exchange (CBOE).